

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Military Department
Executive Department
State of Louisiana
New Orleans, Louisiana

November 10, 1999



Financial and Compliance Audit Division

***Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor***

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**MILITARY DEPARTMENT
EXECUTIVE DEPARTMENT
STATE OF LOUISIANA
New Orleans, Louisiana**

**Management Letter
Dated October 27, 1999**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor and at the parish clerk of court.

November 10, 1999



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October 27, 1999

**MILITARY DEPARTMENT
EXECUTIVE DEPARTMENT
STATE OF LOUISIANA**
New Orleans, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1999, we conducted certain procedures at the Military Department. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities; and (4) a review of compliance with our prior report recommendations.

The Annual Fiscal Report of the Military Department was not audited or reviewed by us, and, accordingly, we offer no form of assurance on that report. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management personnel and other selected department personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

In our prior report on the Military Department, we reported findings relating to movable property records and procurement practices. These findings have been resolved by management.

We found no matters that require disclosure in this report.

This report is intended for the information and use of the department and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE
Legislative Auditor

JES:JR:RCL:dl

[MILITARY]